

## **SAM - BUDGETING**

### **THE TRADITIONAL CONCEPT**

**6210**

(Revised 2/1998)

Budget formats have become a blend of the traditional and program concepts, a compromise that utilizes the best of both approaches. Before the adoption of the program budget concept, "traditional" budgets were oriented to show expenditures according to departmental organizational structure or function and line-item objects of expenditures. The last exclusively traditional budget was in 1969–70.